EXHIBIT C

EXPENSES FOR THE FEE PERIOD MAY 1, 2001 THROUGH MAY 31, 2001

CLIENT:	082910 W. R. GRACE & CO.
Matter:	072757 Intercat, Inc., et al.

Engagement Costs

Computer Assisted Research	\$ 5.00
Document Access Facility - June 2001	\$ 716.00

ENGAGEMENT COSTS 721.00

CLIENT: 082913 W. R. GRACE & CO.\INSURANCE COVERAGE

Matter: 000009 NY Superfund Action

Engagement Costs

Computer Assisted Research	\$ 231.16
Document Access Facility - June 2001	\$ 5,140.88
Duplicating	\$ 64.26
Express Delivery	\$ 184.92
Facility Copying Expense	\$ 2,244.34
Telephone	\$ 0.68
Travel and Miscellaneous Expense	\$ 9.00

ENGAGEMENT COSTS 7,875.24

CLIENT: 082910 W.R. GRACE & CO. Matter: 070965 Gahrs, Inc., *et al*.

Engagement Costs:

Computer-Assisted Research	605.56
Duplicating	944.56
Express Delivery	335.65
Postage	3.85
Telephone	53.62

ENGAGEMENT COSTS 1,943.24

SUMMARY OF EXPENSES FOR THE FEE PERIOD MAY 1, 2001 THROUGH MAY 31, 2001

TYPE OF EXPENSE	
Computer-Assisted Research	841.72
Document Access Facility – June 2001	5,856.88
Duplicating	1,008.82
Express Delivery	520.57
Facility Copying Expense	2,244.34
Telephone	54.30
Travel and Miscellaneous Expense	9.00
Postage	3.85
Grand Total Expenses for the Fee Period	
May 1, 2001 through May 31, 2001	10,539.48